



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 252

Shillong, Tuesday, June 19, 2018

29th Jyaishta, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

REVENUE AND DISASTER MANAGEMENT DEPARTMENT

NOTIFICATION

The 13th June, 2018.

Notification

Under Section 4 (2) of RFCT Act, 2013.

Under Section 4 (2) of Right to Fair Compensation & Transparency in Land

Acquisition, Rehabilitation and Resettlement Act, 2013.

No.RDA.23/2018/14. - WHEREAS, acquisition of land area measuring 4760.38 Sq. mtrs. at Saphai Village, in West Jaintia Hills District for the purpose of construction of Facilitation Center Entry & Exit point by Government of Meghalaya is/are proposed.

WHEREAS, a social impact assessment team including Meghalaya Institute of Governance (MIG) has been formed to consult, to survey and to take public hearing after publication of this Notification.

WHEREAS, the aforesaid team will fix and indicate the dates and venue for which all concerned will be requested to remain present with their claims/objections/suggestions, if any.

WHEREAS, the concerned land as at Annexure-I the Headman of Saphai Village and the villagers may remain present for hearing for consent/approval for the project.

WHEREAS, the process must be completed and SIA report must be submitted along with the plan (SIMP) within six months as per the time specified as per RFCT-LARR Act, 2013.

WHEREAS, any attempt at coercion or threat against the process during the specified period will render the exercise null & void.

Now, therefore, if there is any requirement for information, anyone may contact the SIA Unit.

B. HAJONG,

Joint Secretary to the Government of Meghalaya,
Revenue & Disaster Management Department.

ANNEXURE-I

Schedule of Boundaries for
Setting up of Facilitation Center Entry and Exit Point at Saphai Village,
West Jaintia Hills District.

Plot - I

Land of Smti. Ribanti Suchiang and Smti. Bel Sumer.

North :- Village Road.

East :- Foot path.

South :- Garam Pani Road.

West :- Land of Shri Ranza Lyngdoh.

Plot - II

Land of Smti. Ribanti Suchiang and Smti. Bel Sumer

North :- Garam Pani Road

East :- Land of Smti. Biang Nang

South :- Land of Teri Sumer

West :- Land of Modesti Passah.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th June, 2018.

No.ERTS(T) 65/2017/Pt. I/107. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 6 No. 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Meghalaya Goods and Services Tax (Fifth Amendment) Rules, 2018.
- (2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.
2. In the Meghalaya Goods and Services Tax Rules, 2017, -
 - (i) in rule 37, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-

"Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.";
 - (ii) in rule 83, in sub-rule (3), in the second proviso, for the words "one year", the words "eighteen months" shall be substituted;
 - (iii) with effect from 1st July, 2017, in rule 89, for sub-rule (5), the following shall be substituted, namely:-

"(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

Explanation:- For the purposes of this sub-rule, the expressions -

- (a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and
- (b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4)."
- (iv) with effect from 1st July, 2017, in rule 95, in sub-rule (3), for clause (a), the following shall be substituted, namely:-
- "(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;"
- (v) in rule 97, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-
- "Provided further that an amount equivalent to fifty per cent, of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), shall be deposited in the Fund.";
- (vi) in rule 133, for sub-rule (3), the following shall be substituted, namely:-
- "(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-
- (a) reduction in prices;
- (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent, from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;
- (c) the deposit of an amount equivalent to fifty per cent, of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent, of the amount in the Fund constituted under section 57 of the Meghalaya Goods and Services Tax Act, 2017 where the eligible person does not claim return of the amount or is not identifiable;
- (d) imposition of penalty as specified under the Act; and
- (e) cancellation of registration under the Act.
- (vii) in rule 138, in sub-rule (14), after clause (n), the following clause shall be inserted, namely: -
- "(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.";
- (viii) in **FORM GSTR - 4**, in the Instructions, for Sl. No. 10, the following shall be substituted, namely:-
- "10. For the tax periods July, 2017 to September, 2017, October, 2017 to December, 2017, January, 2018 to March, 2018 and April, 2018 to June, 2018, serial 4A of Table 4 shall not be furnished.";
- (ix) with effect from 1st July, 2017, in **FORM GST PCT - 01**, in PART B,
- (a) against Sl. No. 4, after entry (10), the following shall be inserted, namely:-
- "(11) Sales Tax practitioner under existing law for a period of not less than five years.

(xi) in **FORM GST RFD - 01A**, in Annexure-1,

(a) for Statement 1A, the following Statement shall be substituted, namely:-

"Statement 1A

[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax/ Union Territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax/ Union Territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													”;

(b) for Statement 5B, the following Statement shall be substituted, namely:-

"Statement 5B

[see rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in ₹)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								.”

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th June, 2018.

No.ERTS (T) 65/2017/Pt. I/108. - In exercise of the powers conferred by sub-section (8) of section 67 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereinafter referred to as the said Act), the Government of Meghalaya hereby notifies the goods or the class of goods (hereinafter referred to as the said goods) mentioned in the Schedule below, which shall, as soon as may be after its seizure under sub-section (2) of section 67 of the said Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods.

Schedule

- (1) Salt and hygroscopic substances.
- (2) Raw (wet and salted) hides and skins.
- (3) Newspapers and periodicals.
- (4) Menthol, Camphor, Saffron.
- (5) Re-fills for ball-point pens.
- (6) Lighter fuel, including lighters with gas, not having arrangement for refilling.
- (7) Cells, batteries and rechargeable batteries.
- (8) Petroleum Products.
- (9) Dangerous drugs and psychotropic substances.

-
- (10) Bulk drugs and chemicals falling under Section VI of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (11) Pharmaceutical products falling within Chapter 30 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (12) Fireworks.
 - (13) Red Sander.
 - (14) Sandalwood.
 - (15) All taxable goods falling within Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (16) All unclaimed/abandoned goods which are liable to rapid depreciation in value on account of fast change in technology or new models etc.
 - (17) Any goods seized by the proper officer under section 67 of the said Act, which are to be provisionally released under sub-section (6) of section 67 of the said Act, but provisional release has not been taken by the concerned person within a period of one month from the date of execution of the bond for provisional release.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
FINANCE (PAY REVISION) DEPARTMENT

NOTIFICATION

The 14th June, 2018.

OFFICE MEMORANDUM

Subject:- *Extension of the benefit of the 2017 Revised Pay Structure to persons appointed on temporary /ad-hoc/ officiating basis.*

No.F(PR)-143/2018/I(B/S). - The undersigned is directed to say that the question of extending the benefits of the 2017 Revised Pay Structure to persons appointed under various Departments/Offices purely on temporary basis for a limited period, as well as persons appointed on ad-hoc basis, has received the attention of the State Government for some time. After consideration of all aspects of the matter, the Governor of Meghalaya is pleased to allow the benefit of the 2017 Revised Pay Structure and allowances to such appointees with effect from 1st January, 2017 provided that their appointment has been made against the sanctioned posts with the approval of the competent authority.

In cases otherwise, the question of extension of pay and allowances and payment of arrears as provided under Rule 11 of the Meghalaya Services (Revision of Pay) Rules, 2018 will not arise.

40% of the arrears of pay and allowances to which the aforesaid persons may be entitled to shall be paid to them within the financial year 2018-19.

Principal Secretary to the Govt. of Meghalaya,
Finance Department.